

表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	查(核)定開徵數		實 徵 數		減 免 註 銷 數		逾 越 徵 收 期 限 數	
	Opening Collection for Assessed (Verified)		Tax Collected		Cancelled		Overdue	
	(1)		(2)		(3)		(4)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
96年	32,004	985,943,914	25,727	467,932,657	362	67,661,117	448	6,831,302
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
98年	31,887	896,972,213	26,217	387,652,202	252	35,295,905	507	22,724,747
本 年 度 合 計	25,790	460,677,755	24,154	344,635,472	246	19,827,896	0	27
國 稅	1,963	184,788,543	1,641	109,642,481	102	12,892,280	0	25
營利事業所得稅	108	60,030,582	69	16,210,640	6	6,407,090	—	—
綜合所得稅	931	20,576,502	718	10,666,392	93	4,649,730	0	25
遺產及贈與稅	20	25,800,339	19	11,110,281	0	577,530	—	—
貨物稅	6	64,778,671	6	64,743,189	0	955	—	—
菸酒稅	0	179,831	0	3,298	0	1,261	—	—
證券交易稅	0	454	0	127	0	4	—	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	896	13,422,165	828	6,908,555	3	1,255,710	—	—
直轄市及縣(市)稅	23,526	249,815,566	22,379	232,141,715	138	5,851,081	0	2
地價稅	7,401	60,312,012	6,936	55,100,342	7	1,190,234	0	2
土地增值稅	494	56,933,378	467	50,354,990	10	2,293,050	—	—
房屋稅	7,870	56,476,883	7,692	54,730,249	11	332,081	—	—
使用牌照稅	6,720	54,596,076	6,291	51,035,342	99	1,833,466	—	—
契稅	484	13,309,221	470	12,891,476	6	160,141	—	—
印花稅	341	6,499,530	332	6,439,318	3	20,999	—	—
娛樂稅	216	1,688,466	191	1,589,998	3	21,110	—	—
罰 鍰	301	26,073,647	134	2,851,276	6	1,084,535	—	—
以 前 年 度 合 計	6,097	436,294,457	2,064	43,016,730	6	15,468,008	507	22,724,720
國 稅	1,314	248,469,656	359	29,075,071	-3	8,952,761	169	12,709,327
營利事業所得稅	275	127,271,611	83	12,233,615	-1	4,858,115	34	5,734,936
綜合所得稅	684	38,305,681	200	3,876,005	-1	1,090,659	92	4,207,421
遺產及贈與稅	9	46,089,164	6	11,438,375	0	2,508,708	0	104,315
貨物稅	1	1,217,358	0	65,916	-0	1,981	0	14,359
菸酒稅	1	1,462,471	0	6,982	-0	3,609	0	120
證券交易稅	0	342	0	121	—	—	0	8
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	345	34,123,029	70	1,454,056	-1	489,690	42	2,648,169
直轄市及縣(市)稅	4,151	36,399,837	1,576	10,279,083	4	667,084	274	1,798,487
地價稅	1,848	12,305,417	983	3,962,018	9	169,613	65	319,663
土地增值稅	28	7,615,655	21	3,394,665	3	484,662	0	33,653
房屋稅	829	8,070,072	242	1,394,869	-3	27,790	91	670,035
使用牌照稅	1,324	7,590,924	305	1,303,585	-7	-62,008	107	701,497
契稅	14	225,519	11	136,293	2	43,978	0	2,851
印花稅	3	56,688	3	37,847	0	5,423	0	179
娛樂稅	104	535,562	12	49,805	1	-2,374	12	70,610
罰 鍰	632	151,424,964	128	3,662,576	4	5,848,164	64	8,216,906

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 本表以開徵始日為統計基礎。

2. 第(1)欄之以前年度資料，係指原開徵始日在上年12月31日(含)前之查(核)定開徵稅款，未逾徵收期間而仍未徵起者。

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

逾核課期限數		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
合計		繳款書未送達未徵數		未逾限繳日未徵數				
Excess Assessment (5)	Total (6)=(1)-(2)-(3)-(4)-(5)	Have Not Been Served the Payment Notice		Have Not Exceeded the Deadline of Payment				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
106	929,745	5,361	442,589,093	1,116	12,324,894	168	28,508,399	2007
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
65	691,899	4,845	450,607,460	813	7,791,390	160	28,673,445	2009
0	38,266	1,389	96,176,094	563	6,202,939	148	22,044,481	Current Year
0	20,005	220	62,233,751	14	1,268,707	20	15,103,657	National Taxes
0	19,871	32	37,392,981	2	454,742	3	5,254,071	Profit-seeking Enterprise Income Tax
0	84	121	5,260,270	5	178,681	8	643,675	Individual Income Tax
—	—	1	14,112,528	0	93,765	1	8,964,196	Estate and Gift Tax
—	—	0	34,526	0	3,637	—	—	Commodity Tax
—	—	0	175,272	0	9,268	0	8,603	Tobacco and Alcohol Tax
—	—	0	323	0	0	0	323	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	50	65	5,257,850	7	528,614	9	232,788	Business Tax
0	2,053	1,009	11,820,715	539	4,362,058	114	3,196,118	Municipality & County (City) Taxes
0	541	458	4,020,893	413	1,625,675	19	702,025	Land Value Tax
—	—	18	4,285,339	8	2,201,988	9	1,934,801	Land Value Increment Tax
0	1,499	167	1,413,055	31	155,197	18	117,683	House Tax
0	13	330	1,727,255	79	332,750	55	167,643	Vehicle License Tax
—	—	8	257,604	1	16,970	7	236,583	Deed Tax
—	—	6	39,213	1	5,626	5	33,109	Stamp Tax
—	—	22	77,358	7	23,851	1	4,274	Amusement Tax
0	16,207	161	22,121,628	10	572,174	14	3,744,706	Fine
65	653,633	3,456	354,431,366	250	1,588,452	12	6,628,964	Previous Year
1	198,587	788	197,533,910	1	111,984	1	5,244,035	National Taxes
0	139,168	159	104,305,778	0	34,441	0	3,047,939	Profit-seeking Enterprise Income Tax
1	43,499	392	29,088,098	1	15,222	1	132,761	Individual Income Tax
0	54	3	32,037,712	0	13,203	0	2,014,295	Estate and Gift Tax
—	—	1	1,135,101	0	10	0	2,103	Commodity Tax
—	—	1	1,451,760	0	10	0	21,037	Tobacco and Alcohol Tax
0	0	0	213	0	0	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	15,866	233	29,515,249	0	49,098	0	25,900	Business Tax
60	252,439	2,236	23,402,745	241	1,322,546	10	81,243	Municipality & County (City) Taxes
45	171,865	747	7,682,258	168	525,208	2	22,925	Land Value Tax
0	94	3	3,702,581	1	430,545	0	8,529	Land Value Increment Tax
5	23,764	495	5,953,614	14	60,080	1	15,504	House Tax
9	51,706	910	5,596,145	52	278,034	7	32,984	Vehicle License Tax
0	2,822	1	39,576	1	15,530	0	19	Deed Tax
0	0	0	13,238	0	255	—	—	Stamp Tax
0	2,188	79	415,333	5	12,894	0	1,282	Amusement Tax
3	202,607	432	133,494,711	8	153,921	1	1,303,686	Fine

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.The Statistics in this table are based on those available at the date of collection.

2.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別	未 徵 數 餘 額							
	行政救濟未徵數		分期繳納未徵數		特殊原因未徵數		小 計	
	Administrative Remedies		Pay by Stages		Special Reason		Subtotal	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
96年	19	105,543,764	0	1,279,876	135	313,175	3,924	294,618,985
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
98年	15	101,139,392	1	1,801,180	141	182,139	3,715	311,019,913
本 年 度 合 計	7	34,039,319	1	584,090	12	3,373	658	33,301,893
國 稅	3	25,776,701	1	565,023	1	1,120	182	19,518,544
營利事業所得稅	1	20,040,524	1	288,170	0	33	26	11,355,441
綜合所得稅	1	2,086,975	0	3,167	0	1,066	106	2,346,706
遺產及贈與稅	0	2,519,003	0	273,687	—	—	0	2,261,876
貨物稅	0	920	—	—	0	0	0	29,969
菸酒稅	0	92,899	—	—	0	0	0	64,503
證券交易稅	—	—	—	—	—	—	0	1
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,036,380	—	—	0	21	49	3,460,048
直轄市及縣(市)稅	2	1,505,911	0	228	10	2,061	343	2,754,339
地價稅	1	1,156,564	—	—	5	979	20	535,650
土地增值稅	0	54,803	—	—	0	1	1	93,746
房屋稅	1	291,735	0	228	1	301	116	847,910
使用牌照稅	0	608	—	—	3	765	193	1,225,488
契稅	0	1,426	—	—	0	0	0	2,625
印花稅	0	1	—	—	0	0	0	476
娛樂稅	0	774	—	—	0	15	14	48,444
罰 鍰	3	6,756,708	0	18,838	1	192	133	11,029,010
以 前 年 度 合 計	8	67,100,073	0	1,217,090	129	178,767	3,057	277,718,020
國 稅	4	43,128,590	0	1,008,319	3	22,881	779	148,018,102
營利事業所得稅	1	26,138,209	0	18,454	1	13,882	155	75,052,854
綜合所得稅	1	5,328,911	0	6,297	1	7,779	388	23,597,128
遺產及贈與稅	0	9,783,833	0	983,568	0	0	2	19,242,813
貨物稅	0	22,564	—	—	0	0	1	1,110,424
菸酒稅	0	20,582	—	—	0	—	1	1,410,130
證券交易稅	0	19	—	—	0	0	0	194
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,834,471	—	—	1	1,219	232	27,604,560
直轄市及縣(市)稅	2	1,534,664	—	—	124	149,618	1,859	20,314,674
地價稅	1	1,087,839	—	—	101	143,468	475	5,902,818
土地增值稅	0	110,646	—	—	0	0	2	3,152,861
房屋稅	1	331,126	—	—	8	2,481	471	5,544,423
使用牌照稅	0	1,621	—	—	13	3,573	837	5,279,932
契稅	0	794	—	—	0	1	1	23,232
印花稅	0	64	—	—	0	1	0	12,918
娛樂稅	0	2,575	—	—	1	92	74	398,489
罰 鍰	2	22,436,819	0	208,772	2	6,268	419	109,385,244

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1)
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

Balance of Tax Not Collected								CY Tax Item
欠稅數				Pending Tax Arrears				
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其他 Others		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
52	5,784,849	1,488	222,452,791	1,964	47,224,627	420	19,156,719	2007
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008
55	7,594,939	1,108	234,540,399	2,277	55,159,174	275	13,725,401	2009
47	5,998,132	413	20,345,383	41	473,839	157	6,484,539	Current Year
17	4,471,131	121	10,549,771	9	150,040	34	4,347,602	National Taxes
3	3,404,872	15	6,208,715	1	45,381	8	1,696,474	Profit-seeking Enterprise Income Tax
9	395,026	73	1,570,368	3	37,354	20	343,958	Individual Income Tax
0	317,336	0	189,658	0	53	0	1,754,829	Estate and Gift Tax
0	125	0	25,261	0	10	0	4,573	Commodity Tax
0	3,745	0	58,044	0	828	0	1,885	Tobacco and Alcohol Tax
0	—	0	1	—	—	0	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
5	350,026	32	2,497,725	6	66,414	6	545,883	Business Tax
18	217,012	223	1,599,187	14	70,353	88	867,787	Municipality & County (City) Taxes
1	89,828	8	49,866	0	414	11	395,542	Land Value Tax
0	37,543	0	15,263	—	—	1	40,940	Land Value Increment Tax
3	24,643	85	662,509	4	18,458	25	142,300	House Tax
13	59,594	123	839,843	8	45,231	48	280,820	Vehicle License Tax
0	44	0	2,311	0	10	0	260	Deed Tax
0	4	0	469	0	3	0	0	Stamp Tax
1	5,355	8	28,927	2	6,237	3	7,925	Amusement Tax
12	1,309,989	69	8,196,425	18	253,446	35	1,269,151	Fine
8	1,596,807	695	214,195,016	2,236	54,685,335	118	7,240,862	Previous Year
0	643,415	208	114,822,731	563	27,133,693	7	5,418,263	National Taxes
0	171,508	81	62,077,443	72	12,175,899	2	628,005	Profit-seeking Enterprise Income Tax
0	281,412	65	15,667,176	319	7,525,967	3	122,573	Individual Income Tax
0	170,366	1	13,234,447	0	1,353,959	0	4,484,041	Estate and Gift Tax
—	—	0	848,641	0	261,172	0	610	Commodity Tax
—	—	0	1,269,181	0	137,688	0	3,261	Tobacco and Alcohol Tax
—	—	0	96	0	97	0	1	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	20,129	59	21,725,746	171	5,678,912	1	179,772	Business Tax
7	37,375	383	11,414,180	1,364	8,385,804	105	477,315	Municipality & County (City) Taxes
1	9,806	109	4,395,607	318	1,406,620	46	90,785	Land Value Tax
0	1,363	1	2,773,241	0	310,615	0	67,642	Land Value Increment Tax
1	5,016	107	3,135,574	354	2,332,020	9	71,813	House Tax
5	21,000	155	943,263	630	4,078,009	48	237,661	Vehicle License Tax
0	169	0	11,651	0	10,765	0	647	Deed Tax
—	—	0	8,457	0	1,329	0	3,133	Stamp Tax
0	21	10	146,388	62	246,448	2	5,633	Amusement Tax
1	916,017	104	87,958,106	308	19,165,837	6	1,345,284	Fine

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年 別 機 關 別	欠 稅 數 (含 罰 鍰) Pending Tax Arrears (Including Fine)					
	總 計 Grand Total		本 年 度 Current Year		以 前 年 度 Previous Year	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
96年	3,924	294,618,985	658	32,440,557	3,266	262,178,428
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
98年	3,715	311,019,913	658	33,301,893	3,057	277,718,020
財政部所屬機關	1,135	280,914,437	210	29,039,673	925	251,874,764
台北市國稅局	182	96,573,515	28	12,281,831	154	84,291,684
台灣省北區國稅局	452	76,898,667	86	8,040,256	366	68,858,411
台灣省中區國稅局	212	46,396,220	41	3,371,199	172	43,025,021
台灣省南區國稅局	207	33,830,020	39	3,547,396	168	30,282,624
高雄市國稅局	82	27,216,016	17	1,798,991	65	25,417,024
台北市稅捐處	148	3,525,585	24	366,921	124	3,158,663
高雄市稅捐處	180	1,863,916	32	269,901	148	1,594,015
台灣省各種徵機關	2,250	24,703,413	393	3,624,634	1,857	21,078,779
台北縣	363	5,351,849	55	742,671	308	4,609,178
宜蘭縣	40	275,152	7	41,895	33	233,257
桃園縣	269	3,306,957	57	517,224	212	2,789,733
新竹縣	49	654,572	10	73,761	40	580,812
苗栗縣	62	774,576	11	105,018	51	669,557
台中縣	171	1,532,555	30	309,623	141	1,222,932
彰化縣	133	1,402,684	24	176,911	109	1,225,773
南投縣	86	743,417	15	128,011	70	615,405
雲林縣	96	786,398	17	134,122	79	652,276
嘉義縣	55	492,522	9	90,608	46	401,913
台南縣	124	1,327,478	21	184,195	103	1,143,283
高雄縣	184	1,789,497	26	205,562	158	1,583,936
屏東縣	146	1,063,869	26	167,957	120	895,912
台東縣	39	362,608	9	50,599	30	312,009
花蓮縣	56	381,377	11	74,167	45	307,210
澎湖縣	5	15,648	0	2,990	4	12,658
基隆市	50	345,957	10	66,375	40	279,582
新竹市	40	792,859	8	123,349	32	669,509
台中市	156	1,820,337	22	231,806	134	1,588,532
嘉義市	31	332,731	5	49,477	26	283,254
台南市	96	1,150,368	18	148,312	78	1,002,056
福建省各種徵機關	1	12,563	0	764	1	11,799
金門縣	1	12,377	0	578	1	11,799
連江縣	0	186	0	186	—	—

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2 End)
(2) by AgencyUnit: 1,000Pcs
NT\$1,000

欠稅數 (不含罰鍰) Pending Tax Arrears (Excluding Fine)						CY Agency
總計 Grand Total		本年度 Current Year		以前年度 Previous Year		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,468	186,210,127	563	23,232,027	2,905	162,978,100	2007
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
3,163	190,605,659	525	22,272,883	2,638	168,332,776	2009
960	167,536,646	182	19,518,544	779	148,018,102	MOF Subordinative National Tax Admin.
144	61,780,149	22	8,100,264	122	53,679,885	Taipei National Tax Admin.
381	45,002,576	74	5,638,855	307	39,363,721	National Tax Admin. of Northern Taiwan Prov.
186	26,678,825	36	2,332,095	150	24,346,730	National Tax Admin. of Central Taiwan Prov.
180	19,468,999	35	2,072,834	145	17,396,165	National Tax Admin. of Southern Taiwan Prov.
69	14,606,097	14	1,374,496	55	13,231,601	Kaohsiung National Tax Admin.
140	3,284,613	21	317,468	119	2,967,145	Revenue Service Office, Taipei City
173	1,709,451	28	199,182	145	1,510,269	Revenue Service Office, Kaohsiung City
1,889	18,062,386	295	2,236,924	1,594	15,825,462	Revenue Service Office, Taiwan Prov.
321	4,178,658	35	406,451	285	3,772,207	Taipei County
33	192,247	5	27,440	28	164,806	Yilan County
217	2,316,575	44	364,705	173	1,951,870	Taoyuan County
38	445,421	7	45,726	31	399,695	Hsinchu County
51	547,136	8	52,974	43	494,162	Miaoli County
134	964,047	22	182,621	111	781,426	Taichung County
114	1,053,171	19	121,104	94	932,068	Changhua County
73	490,166	12	73,966	61	416,200	Nantou County
84	578,983	14	80,889	70	498,095	Yunlin County
45	346,167	7	54,650	38	291,517	Chiayi County
105	981,367	16	102,946	90	878,421	Tainan County
161	1,415,465	21	126,617	141	1,288,848	Kaohsiung County
121	668,451	20	94,483	101	573,968	Pingtung County
31	271,437	7	32,139	24	239,298	Taitung County
47	245,394	8	40,110	38	205,284	Hualin County
4	12,815	0	2,081	4	10,733	Penghu County
43	260,293	8	43,240	35	217,054	Keelung City
30	679,540	6	96,750	24	582,790	Hsinchu City
127	1,263,438	18	164,336	109	1,099,103	Taichung City
27	271,528	4	38,338	23	233,190	Chiayi City
81	880,082	13	85,358	68	794,724	Tainan City
1	12,563	0	764	1	11,799	Revenue Service Office, Fukien Prov.
1	12,377	0	578	1	11,799	Kinmen County
0	186	0	186	—	—	Lienchiang County